

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller	(2) MEETING DATE 5/7/2013	(3) CONTACT/PHONE Kerry Bailey 788-2979/Matt Purkiss 781-5099	
(4) SUBJECT Consideration of a follow-up review of the Home Detention and Alternative Work Programs.			
(5) RECOMMENDED ACTION It is recommended that the Board receive the item and file.			
(6) FUNDING SOURCE(S)	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT { X } Consent    { } Presentation                      { } Hearing (Time Est. ____ )    { } Board Business (Time Est. ____)			
(11) EXECUTED DOCUMENTS { } Resolutions    { } Contracts    { } Ordinances    { X } N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: { } 4/5th's Vote Required        { X } N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY { } N/A    Date: April 12, 2011	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts -			

# County of San Luis Obispo



TO: Board of Supervisors

FROM: James P. Erb, CPA, Auditor - Controller

DATE: 5/7/2013

SUBJECT: Consideration of a follow-up review of the Home Detention and Alternative Work Programs.

## **RECOMMENDATION**

It is recommended that the Board receive the item and file.

## **DISCUSSION**

Under provision of California Codes 1203.016 and 4024.2 the Board of Supervisors authorized the Sheriff-Coroner to offer the Home Detention and Alternative Work Programs for minimum security inmates and low risk offenders. Participation in either of the programs is voluntary, and application fees and daily participation fees are charged to cover the costs to the County. Payments from participants may be made in cash or by credit card at the cashier's window, or on-line through GovPayNet.

Our office identified internal control weakness and provided recommendations to strengthen internal controls during a review of the Home Detention and Alternative Work Programs conducted in March 2011. We recently performed a follow-up review to determine if the Sheriff-Coroner's Department implemented the recommendations provided in our March 29, 2011 report and submitted for the Board's consideration on April 12, 2011.

The progress and results of our follow-up review and compilation of the report were delayed due to the need to reassign staff to perform the State mandated agreed-upon procedures audits required by ABX1 26 which dissolved redevelopment agencies throughout the state.

## **OTHER AGENCY INVOLVEMENT/IMPACT**

Sheriff-Coroner.

## **FINANCIAL CONSIDERATIONS**

The Home Detention and Alternative Work Programs generated revenue of \$394,728 during fiscal year 2010-11 to offset the cost of administering these alternatives to incarceration.

## **FOLLOW-UP RESULTS**

We found that the Department has implemented our recommendations as detailed in the attached follow-up report to the Sheriff-Coroner.

Monitoring activities, including follow-up reviews, help maintain reporting accountability and responsibility and contribute to the County's vision of a well-governed community.

## **ATTACHMENTS**

1. Home Detention and Alternative Work Programs Follow-Up Report